

Franchise Tax Board**NO ANALYSIS REQUIRED**Author: Shelley Analyst: Colin Stevens Bill Number: AB 1666Related Bills: None Telephone: 845-3036 Amended Date: 6/21/99Attorney: Patrick Kusiak Sponsor: _____**SUBJECT:** Sales and Use Taxes/Blood Collection And Blood Pack Units

- _____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- _____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- X BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- _____ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- _____ OTHER - See comments below.

COMMENTS:

Under uncodified law, this bill contains legislative findings that would negate any outstanding deficiency determination attributable to underreported or unreported sales or use tax from the gross receipts from the sale in this state of any blood collection unit or blood pack unit.

The June 21, 1999, amendments removed the prior provisions in the bill relating to the taxation of estates and trusts and inserted the provision described above.

This bill would not impact the department's programs and operations or state income tax revenue.

Board Position:

_____ S	_____ NA	<u> X </u> NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	_____ PENDING

Franchise Tax Board Staff

Date

Roger Lackey**7/2/1999**